

**KAMMIESBERG
MUNICIPALITY**

FINANCIAL STATEMENTS

30 JUNE 2009

KAMMIESBERG MUNISIPALITEIT/MUNICIPALITY
FINANSIËLE STATE VIR DIE JAAR GEËINDIG 30 JUNIE 2009
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

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KAMMIESBERG MUNISIPALITEIT/MUNICIPALITY
GENERAL INFORMATION
ALGEMENE INLIGTING

RAADSLEDE/MEMBERS OF COUNCIL

MR. Klaaste
 WD Fortuin
 MS Joseph
 M Hannekom
 S. Engelbrecht
 AH Cloete
 MM Steenkamp

GRAAD VAN LOCAL MUNISIPALITEIT/GRADE OF LOCAL MUNICIPALITY
Graad 2/Grade 2

OUDITEURE/AUDITORS
Ouditeur Generaal/Auditor General

BANKIERS/BANKERS
Eerste Nationale Bank/First National Bank

REGISTREERDE ADRES/REGISTERED ADDRESS
22 Hoofstraat /22 Main Road
Garies
'8820

POSADRES/POSTAL ADDRESS
Privaat Sak X200/Private Bag X200
Garies
'8820

KONTAK NOMMER/CONTACT NUMBER
Tel no: 027 652 8000/ Tel nu: 027 652 8000
Faks no:

MUNISIPALE BESTUURER/MUNICIPAL MANAGER
G. Maarman

HOOF FINANSIES/CHIEF FINANCIAL OFFICER
(Waarnemende/Acting)

APPROVAL OF FINANCIAL STATEMENTS

Die finansiële State soos uiteengesit op badsye 5 tot 27 word goedgekeur deur die Munisipale Bestuurder op 31 Augustus 2009./The annual financial statements set out on pages 5 to 24 were approved by the Municipal Manager on 31 August 2009.

MUNISIPALE BESTUURDER/MUNICIPAL MANAGER
G. Maarman

**KAMMIESBERG MUNISIPALITEIT/MUNICIPALITY
VOORWOORD VAN DIE BURGEMEESTER VIR JAAR GEËINDIG 30 JUNIE 2009
MAYORS FOREWORD FOR THE YEAR ENDED 30 JUNE 2009**

The 2008/2009 financial year was once again a trying year for the Municipality. Very little progress were made in improving the financial sustainability and viability of the Municipality.

Many institutional challenges have been identified that will require our attention in the next year to ensure that our service delivery objectives are met. These relate to the high level of outstanding debtors and the need to reduce it, maintaining as close as possible a 100% collection rate, a realistic financial management strategy to address municipal services backlogs, conversion to new GRAP Accounting standards and to increase job creation efforts. With the approval of the 2008/2009 SDBIP (Service Delivery and Budget Implementation Plan) on **29 May 2008**, Council have taken a major step in the right direction in providing Management with an instrument that will largely enhance the Municipality's capacity to orderly budget and control the implementation of its capital budget.

The organizational structure also requires substantial revision. The Municipal Manager, in consultation with the LLF and Council, is in the process of drawing up a new organogram and placements will take place as soon as it is approved. This will further contribute towards a more positive atmosphere that is conducive to improved staff productivity and moral.

With very limited resources, our budget choices had to be responsive to the social and economic conditions facing our communities and yet had to be based on a sound and sustainable fiscal framework. The service delivery and socio-economic development challenges are many, and thus it is critical that in order to address these challenges successfully, we have to spend the budget optimally to maximize the impact.

I am positive that the financial situation as well as service delivery will improve in the 2008/2009 at the challenges faced by the Municipality will be overcome.

In conclusion I would like to express my appreciation to the Council, Municipal Manager and all his for their support, co-operation and hard work.

Mayor

KAMMIESBERG MUNISIPALITEIT/MUNICIPALITY
DIE TESOURIER SE VERSLAG VIR DIE JAAR GEËINDIG 30 JUNIE 2009
THE TREASURERS' REPORT FOR THE YEAR ENDED 30 JUNE 2009

1. Inleiding

Die netto bedryfsoorskot het R2,852,950 vir die jaar geëindig 30 Junie 2009 beloop.

Debiteure

Handelsdebiteure het toegeneem vanaf R 7,847,827 na R9,205,969, wat 'n toename van R1,358,142 verteenwoordig. Die voorsiening vir oninbare skulde beloop tans R5,632,535. geen verdere voorsiening is gedurende die jaar gemaak nie. Die totale voorsiening vir slegte skuld van R 5,632,535 kan as voldoende beskou word vir die uitstaande Debiteure.

Bank

Die negatiewe kontant balans van R700,146 aan die begin van die jaar het toegeneem met R34,031 tot 'n negatiewe balans van R734,177 teen die einde van die jaar.

Beleggings

Beleggings vir die jaar het afgeneem met R100,675 van R494,059(2008) tot R393,384(2009).

2. Bedryfsresultate

	Werklike 2007/2008 R	Werklike 2008/2009 R	Afwyking 2008 teenoor 2009 %
Oorskot/Tekort - Begin van	(4 124 361.00)	(8 380 301.01)	
Netto surplus/(verlies)	(4 488 335.01)	2 852 950.18	-164%
Bedryfsinkomste vir die jaar	16 090 234.00	20 222 370.47	26%
Bedryfsuitgawes vir die jaar	20 578 569.01	17 369 420.29	-16%
Netto surplus/(verlies) vir die	(8 612 696.01)	(4 603 049.93)	-47%
Aanwendings	232 395.00	924 300.00	298%
Oorskot/(Tekort) - Einde van	(8 380 301.01)	(3 678 749.93)	-56%

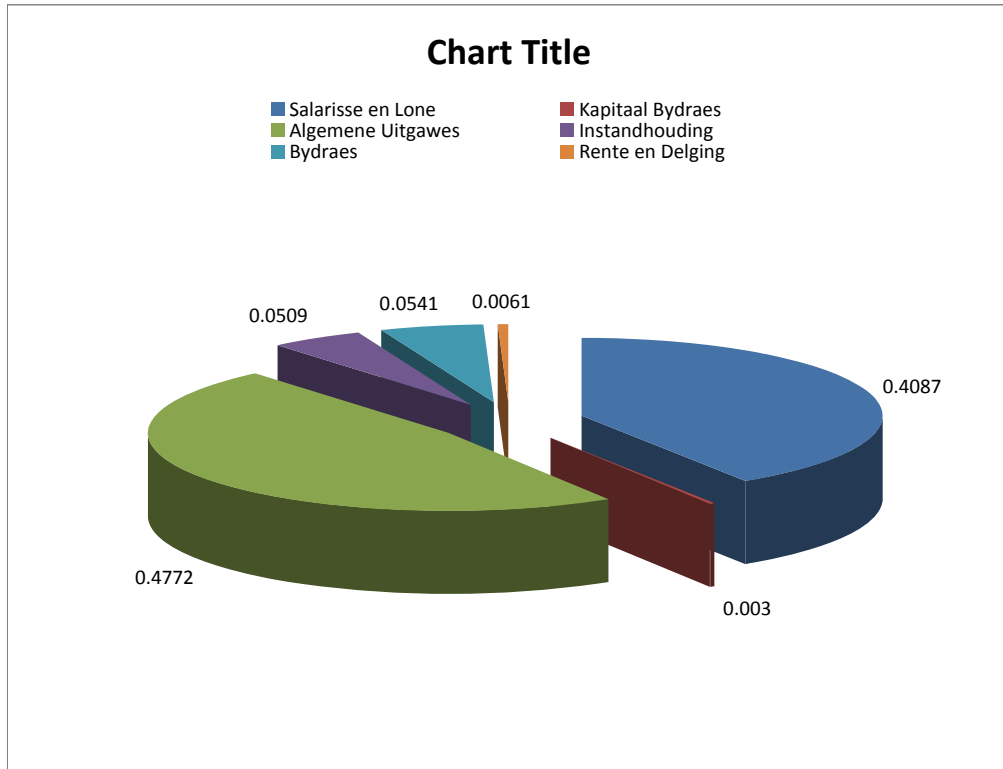
2.1 Bedryfsuitgawes

As gevolg van die uitstaande debiteure en ook die heersende ekonomiese klimaat was 'n beperkte beheer op uitgawes toegepas.

	Salarisse Lone & Toelaes R	Algemene Uitgawes R	Instand- houding R	Kapitaal Onkoste R	Bydrae tot Vaste Bates R	Bydraes tot Fondse R
Begroot	9 156 237	8 116 644	1 408 000	40 000	6 600 751	2 787 281
Werklike	8 255 694	6 383 851	402 373	0	2 327 501	0
% van Totale Uitgawes	36.69%	25.83%	4.70%	1.69%	31.02%	0.08%
(Oor)/Onder bestee	900 543	1 732 793	1 005 627	40 000	4 273 250	2 787 281
% (Oor)/Onder bestee	9.84%	21.35%	71.42%	100.00%	64.74%	100.00%

KAMMIESBERG MUNISIPALITEIT/MUNICIPALITY
DIE TESOURIER SE VERSLAG VIR DIE JAAR GEËINDIG 30 JUNIE 2009
THE TREASURERS' REPORT FOR THE YEAR ENDED 30 JUNE 2009

Grafiek van uitgawes vir die jaar 2008/09



2.2 Belasting en Algemene Dienste Gemeenskapsdienste

Belasting en algemene dienste wat Eiendomsbelasting, Raadsonkoste, Openbare werke en diverse transaksies insluit het met 'n tekort van R3 921 789 afgesluit.

2.3 Ekonomiese Dienste

Riool en vullisverwydering

Riool en vullisverwydering het met 'n tekort van R194 528 afgesluit.

2.4 Handelsdienste

Water

Waterdienste het met 'n tekort van R1 068 839 afgesluit. Die hoofrede hieraan verbonde is ongespandeerde skenkingsgelde vir kapitaal projekte.

KAMMIESBERG MUNISIPALITEIT/MUNICIPALITY
DIE TESOURIER SE VERSLAG VIR DIE JAAR GEËINDIG 30 JUNIE 2009
THE TREASURERS' REPORT FOR THE YEAR ENDED 30 JUNE 2009

Belasting en Algemene dienste

Hieronder volg 'n opsomming van die bedryfsresultate van belasting en algemene dienste:

	Werklike 2007/2008 R	Werklike 2008/2009 R	Afwyking-2007 teenoor-2008 %	Begroot 2008/2009 R	Afwyking Werklike/begroot %
Inkomste	12 084 343	16 014 589	32.52%	17 135 085	6.54%
Uitgawe	14 312 781	12 092 800	-15.51%	16 476 108	26.60%
Netto surplus/(tekort)	-2 228 438	3 921 789	-275.99%	658 977	-495.13%
Surplus/(tekort) as % van totale inkomste	14.79%	24.49%		3.85%	

Ekonomiese dienste

Hieronder volg 'n opsomming van die bedryfsresultate van ekonomiese dienste:

Riool en vullisverwydering

	Werklike 2007/2008 R	Werklike 2008/2009 R	Afwyking-2008 teenoor-2009 %	Begroot 2008/2009 R	Afwyking Werklike/begroot %
Inkomste	1 761 876	1 877 729	6.58%	3 137 917	40.16%
Uitgawe	3 612 015	2 072 258	-42.63%	3 328 729	37.75%
Netto (tekort)/surplus	-1 850 139	-194 528	-89.49%	-190 812	-1.95%
(Tekort)/surplus as % van totale inkomste	-32.19%	-10.36%		-6.08%	

Handelsdienste

Hieronder volg 'n opsomming van die bedryfsresultate van handelsdienste:

Water

	Werklike 2007/2008 R	Werklike 2008/2009 R	Afwyking-2008 teenoor-2009 %	Begroot 2008/2009 R	Afwyking Werklike/begroot %
Inkomste	4 005 891	4 207 781	5.04%	1 039 442	-304.81%
Uitgawe	6 265 788	5 276 620	-15.79%	6 027 833	12.46%
Netto surplus/(tekort)	-2 259 897	-1 068 839	-52.70%	-4 988 391	78.57%
Surplus/(tekort) as % van totale inkomste	20.46%	-25.40%		-479.91%	

KAMMIESBERG MUNISIPALITEIT/MUNICIPALITY
DIE TESOURIER SE VERSLAG VIR DIE JAAR GEËINDIG 30 JUNIE 2009
THE TREASURERS' REPORT FOR THE YEAR ENDED 30 JUNE 2009

3. Kapitaaluitgawes en finansiering

	Werklike 2008/2009 R	Begroot 2008/2009 R	Werklike 2007/2008 R
Paaië en Stormwater	-	930 731	134 642
Water	1 521 097	3 619 000	1 025 487
Electricity	636 829	1 819 020	1 876 713
Library	82 206	232 000	-
Sportfasiliteite	87 369	-	91 462
Totaal	2 327 502	6 600 751	3 128 304

Hulpbronne wat gebruik is om die vaste bates te finansier, was die volgende:

	Werklike 2008/2009 R	Begroot 2008/2009 R	Werklike 2007/2008 R
Skenkings :			
Nasionale Regering	2 327 502	2 327 502	3 128 304
Provinsiale Regering	-	-	
Namakwa Distrik Munisipaliteit	-	-	
Bydraes uit bedyfsinkomste	-	-	
Eksterne Lenings	-	-	
Totaal	2 327 502	2 327 502	3 128 304

4. Eksterne en Interne lenings

Meer besonderhede aangaande lenings en beleggings word in aantekeninge 4 en aanhangsel B tot die finansiële state getoon.

5. Fondse en Reserwes

Meer besonderhede aangaande fondse en reserwes word in aantekeninge 1, 2 en 3 asook aanhangsel A tot die finansiële state getoon.

6. Dankbetuiging

My dank gaan aan die Burgemeester, Raadslede, Munisipale Bestuurder en Departementshoofde vir die ondersteuning wat hulle aan my gegee het. Graag bedank ek my personeel by Finansiële departement vir hul lojale en toegewyde diens gedurende die jaar asook met die afsluiting en opstel van die finansiële state wat onder toestande van uiterste werkdruk moes geskied.

KAMMIESBERG MUNISIPALITEIT/MUNICIPALITY
BALANSSTAAT SOOS OP 30 JUNIE 2009
BALANCE SHEET AS AT 30 JUNE 2009

	NOTE	2009 R	2008 R
CAPITAL EMPLOYED			
Funds and Reserves		<u>2 533 681</u>	<u>3 696 954</u>
Statutory Funds	1	<u>1 992 171</u>	<u>1 992 171</u>
Reserves	3	<u>541 510</u>	<u>1 704 783</u>
(ACCUMULATED DEFICIT) / RETAINED INCOME	16	<u>-4 603 050</u>	<u>-8 380 301</u>
		<u>-2 069 369</u>	<u>-4 683 347</u>
Trust Funds	2	<u>3 166 083</u>	<u>1 461 301</u>
Long Term Liabilities	4	<u>1 327 143</u>	<u>1 327 143</u>
Consumer deposits: Services	5	<u>5 250</u>	<u>4 629</u>
		<u>2 429 107</u>	<u>-1 890 274</u>
EMPLOYMENT OF CAPITAL			
Fixed Assets	6	<u>2 598 408</u>	<u>2 598 408</u>
Investments	7	<u>393 384</u>	<u>494 059</u>
		<u>2 991 792</u>	<u>3 092 467</u>
NET CURRENT ASSETS / LIABILITIES		<u>(562 685)</u>	<u>(4 982 741)</u>
CURRENT ASSETS		<u>9 527 876</u>	<u>8 168 234</u>
Debtors	8	<u>-</u>	<u>-</u>
Bank		<u>9 205 969</u>	<u>7 847 827</u>
		<u>321 907</u>	<u>320 407</u>
CURRENT LIABILITIES		<u>(10 090 561)</u>	<u>(13 150 975)</u>
Provisions	9	<u>0</u>	<u>924 300</u>
Creditors	10	<u>8 943 189</u>	<u>11 198 137</u>
Loans : Short Term Portion of long-term liability	4	<u>91 287</u>	<u>91 287</u>
Bank overdraft		<u>1 056 084</u>	<u>937 251</u>
		<u>2 429 107</u>	<u>(1 890 274)</u>

KAMMIESBERG MUNISIPALITEIT/MUNICIPALITY
 INKOMSTESTAAT VIR DIE FINANSIËLE JAAR GEËINDIG OP 30 JUNIE 2009
 INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2009

Werklike Inkomste Actual Income	Werklike Uitgawes Actual Expenditure	Oorskot Tekort Actual Surplus (Deficit)		Werklike Inkomste Actual Income	Werklike Uitgawes Actual Expenditure	Oorskot Tekort Actual Surplus (Deficit)	Oorskot Tekort Budget Surplus (Deficit)
2008 R	2008 R	2008 R		2009 R	2009 R	2009 R	2009 R
			BELASTING & ALGEMENE DIENSTE/ RATES AND GENERAL SERVICES				
12 084 343	14 312 781	(2 228 438)		16 014 589	12 092 800	3 921 789	(5 138 460)
10 322 467	10 700 766	(378 299)	Gemeenskapsdienste/Community services	14 136 860	10 020 543	4 116 317	-2 648 648
-	-	-	Gesubsidieerde dienste/Subsidised services	-	-	-	-
1 761 876	3 612 015	(1 850 139)	Ekonomiese dienste/Economic services	1 877 729	2 072 258	(194 528)	(2 489 812)
4 005 891	6 265 788	(2 259 897)	HANDELSDIENSTE/TRADING SERVICES	4 207 781	5 276 620	(1 068 839)	-174 842
16 090 234	20 578 569	(4 488 335)	TOTAAL/TOTAL	20 222 370	17 369 420	2 852 951	(5 313 302)
		232 395	Aanwendings vir die jaar/Appropriations (see note 17)			924 300	
		(4 255 940)	Netto oorskot/(tekort)/Net Surplus / (Deficit)			3 777 251	
		-	Buitegewone Items/Extraordinary Items			-	
		(4 124 361)	Onaangewende Oorskot / (Opgehoopte Tekort) begin van die jaar Accumulated surplus / (Deficit) beginning of the year			(8 380 301)	
		-8 380 301	ONAANGEWENDE OORSKOT/(TEKORT) EINDE VAN JAAR ACCUMULATED SURPLUS/(DEFICIT) END OF YEAR			-4 603 050	

KAMMIESBERG MUNISIPALITEIT/MUNICIPALITY
KONTANTVLOEISTAAT VIR DIE JAAR GEËINDIG 30 JUNIE 2009
CASHFLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2009

	NOTE	2009 R	2008 R
CASH RETAINED FROM OPERATING ACTIVITIES		2 545 509	3 073 710
Cash generated by operations	17	3 777 250	-4 255 940
Investment Income			78 705
(Increase)/Decrease in Working Capital	18	896 806	3 501 265
Sub Total		4 674 056	(675 970)
Less: External Interest Paid		198 955	(27 905)
Cash available from operations		4 873 011	(703 875)
Cash Contribution from the Public and State		(2 327 502)	3 777 585
Net proceeds on disposal of fixed assets		-	-
CASH UTILISED IN INVESTING ACTIVITIES		(2 327 502)	(3 128 304)
Investment in fixed assets		(2 327 502)	(3 128 304)
NET CASH FLOW		218 008	(54 594)
CASH EFFECTS OF FINANCING ACTIVITIES			
Increase/(Decrease) in long-term loans	21	-	-
Increase/(decrease) in short-term loans	22	-	-
(Increase)/decrease in cash Investments	23	100 675	(137 896)
(Increase)/decrease in cash (bank and cash)	24	117 333	83 302
		218 008	(54 594)

KAMMIESBERG MUNISIPALITEIT/MUNICIPALITY
AANTEKENINGE TOT DIE FINANSIële STATE SOOS OP 30 JUNIE 2009
NOTES TO THE FINANCIAL STATEMENTS AT 30 JUNE 2009

	2009 R	2008 R
1. STATUTORY FUNDS		
Capital Development Fund	1 992 171	1 992 171
	<u>1 992 171</u>	<u>1 992 171</u>
(Refer to Annexure A for more details)		
2. TRUST FUNDS		
Kheis Creche	20 826	20 826
Garies / Kheis Pipeline	12 423	12 423
EPWP Project	145 262	145 262
Diamond Trust Fund	254 594	254 594
Bucket Eradication	274 858	274 858
Kamassies Waternetwerk	348 423	348 423
Drought Relief	54 575	54 575
Library Upgrading	190 000	190 000
EPWP Project Hondeklipbaai	160 340	160 340
Groenrivier Ontwikkeling Fonds/Development Fund	1 704 783	1 704 783
	<u>3 166 083</u>	<u>3 166 083</u>
(Refer to Annexure A for more details)		
3. RESERVES		
Leave reserve	541 510	590 757
	<u>541 510</u>	<u>590 757</u>
4. LONG TERM LIABILITIES		
DBSA Loans	1 418 430	1 418 430
	<u>1 418 430</u>	<u>1 418 430</u>
Less: Portion Transferred to Current Liabilities	91 287	91 287
DBSA Loans		
(Refer to Annexure B for more details)	<u>1 327 143</u>	<u>1 327 143</u>
<u>DBSA TIP Loans / Lenings</u>		
Dra rente teen 5% per jaar en sal in Augustus 2015 ten volle gedolg word.		
Carry interest at a rate of 5% per annum and will be fully redeemed in August 2015.		
5. CONSUMER DEPOSITS - SERVICES		
Consumer Deposits	5 250	4 629

KAMMIESBERG MUNISIPALITEIT/MUNICIPALITY
AANTEKENINGE TOT DIE FINANSIËLE STATE SOOS OP 30 JUNIE 2009
NOTES TO THE FINANCIAL STATEMENTS AT 30 JUNE 2009

	2009 R	2008 R
6. FIXED ASSETS		
Fixed assets at the beginning of the year	28 069 795	24 941 491
Capital expenditure during the year	2 327 502	3 128 304
Less: Written Off, Transferred or Disposed Of	-	-
Total Fixed Assets	30 397 296	28 069 794
Less: Loans Redeemed and Other Capital Receipts / Not Utilised Donations	27 798 889	25 471 387
Net Fixed Assets	2 598 408	2 598 408
(Refer to Annexure C and Section 2 of the Treasurer's Report for more details)		
7. INVESTMENTS		
Short Term Deposits with Banks	393 384	494 059
No investments have been written off during the year.		
No investments have been pledged as security for any funding facilities of the council.		
<i>Genoteer/Listed:</i>		
Stanlib - Geldmark/Money market - 0544-9132-8-14 - LGTF		
Stanlib - Geldmark/Money market - 544-9126-3-14 - Sport		
Stanlib - Geldmark/Money market - 0544-9126-3-14 - Sanitasie/Sanitation		
<i>Ongenoteer/Unlisted:</i>		
Gekonsolideerd/Consolidated - 30/6/2005		
ABSA - 32 dae/days - 90-827-464-29 - Grond Ontwikkelingsfond/Land Development Fund		
ABSA Bank - Beleggings rekening / Investment accounts		
Standard Bank - Beleggings rekening / Investment accounts		
Min: Korttermyn beleggings oorgedra na bedryfbates/ Less: Short-term investments transferred to current assets		
Markwaarde van genoteerde beleggings en bestuur se waardasie van ongenoteerde beleggings / Market value of listed investments and councils' valuation of unlisted investments:		
Genoteerde beleggings/Listed investments		
Ongenoteerde beleggings/Unlisted investments		
Gemiddelde rentekoers / Average rate of return on investments		
Beleggings is ingevolge provinsiale omsendskrywe nr. 111 van 1994 by oedoekeurde finansiële instellings oedoen. Investments were made according to provincial notice 111 of 1994 at approved financial institutions.		
Geen beleggings is gedurende die jaar afgeskryf nie. No investments have been written off during the year.		

KAMMIESBERG MUNISIPALITEIT/MUNICIPALITY
AANTEKENINGE TOT DIE FINANSIËLE STATE SOOS OP 30 JUNIE 2009
NOTES TO THE FINANCIAL STATEMENTS AT 30 JUNE 2009

8. DEBTORS		
Current Debtors	12 736 921	11 421 506
Sundry Debtors	2 101 583	2 058 856
	<u>14 838 504</u>	<u>13 480 362</u>
Less: Provision for Bad Debts	5 632 535	5 632 535
	<u>9 205 969</u>	<u>7 847 827</u>
9. PROVISIONS		
Audit Fees	-	924 300
	<u>-</u>	<u>924 300</u>
10. CREDITORS		
Trade Creditors	7 251 399	10 847 496
Receipts in advance	209 017	350 641
Other Creditors	1 482 773	
	<u>8 943 189</u>	<u>11 198 137</u>
	Actual Income 01/07/2008 to 30/06/2009 R	Actual Income 01/07/2007 to 30/06/2008 R
11. ASSESSMENT RATES		
General	2 287 834	2 376 065
	<u>-</u>	<u>-</u>
	<u>2 287 834</u>	<u>2 376 065</u>
12. COUNCILLORS REMUNERATION		
Mayor's Allowance	262 105	262 105
Councillors Allowances	816 880	816 880
	<u>1 078 985</u>	<u>1 078 985</u>
Councillor's remuneration are within the upper limits as prescribed.		
13. MANAGEMENT REMUNERATION		
Municipal Manager	493 108	493 108
Financial Manager	323 282	323 282
Technical Manager	-	-
Manager Economic Development	-	-
	<u>816 390</u>	<u>816 390</u>
14. AUDITORS REMUNERATION		
Audit Fees		924 300
	<u></u>	<u>924 300</u>
15. FINANCE TRANSACTIONS		
Total external interest earned or paid		
Interest earned	-	-
Interest paid	-	-
	<u>-</u>	<u>-</u>
Capital charges debited to operating account		
Interest: External	-	-
Internal	-	-
Redemption: External	-	-
Internal	-	-
	<u>-</u>	<u>-</u>

KAMMIESBERG MUNISIPALITEIT/MUNICIPALITY
AANTEKENINGE TOT DIE FINANSIËLE STATE SOOS OP 30 JUNIE 2009
NOTES TO THE FINANCIAL STATEMENTS AT 30 JUNE 2009

	2009 R	2008 R
16. APPROPRIATIONS		
16.1 APPROPRIATION ACCOUNT		
Accumulated deficit at beginning of year	(8 380 301)	(4 124 361)
Operating deficit for the year	2 852 950	(4 488 335)
Appropriations for the year	924 300	232 395
Adjustments : Previous Year	<u>924 300</u>	<u>232 395</u>
Accumulated surplus at end of year	<u>(4 603 050)</u>	<u>(8 380 301)</u>
17. CASH GENERATED BY OPERATIONS		
Surplus for the year	2 852 950	(4 488 335)
Adjustments in respect to Pr. Year	924 300	232 395
Capital Charges	-	-
Interest Paid Internal Loans	-	-
Interest Paid External Loans	-	-
Redemption Internal Advances	-	-
Redemption External Loans	-	-
Non operating income	-	-
Sale of erven	-	-
Non operating expenditure	-	-
Expenditure charge against Funds, Reserves and Provisions.	-	-
Investments Income	-	-
Non Operating Expenditure	-	-
Expenditure charged against Provision and Reserves	-	-
	<u>3 777 250</u>	<u>(4 255 940)</u>
18. (INCREASE)/DECREASE IN WORKING CAPITAL		
(Increase)/Decrease in inventory	-	-
(Increase)/Decrease in debtors, long term debtors	(1 358 142)	(2 121 596)
Increase/(Decrease) in creditors and consumer deposits	2 254 948	5 622 861
	<u>896 806</u>	<u>3 501 265</u>
19. (DECREASE) IN EXTERNAL LOAN		
Loans repaid	-	-
	<u>-</u>	<u>-</u>
20. (INCREASE)/DECREASE IN INVESTMENTS		
Investments made	-	(1 617 896)
Investments realised	-100 675.05	1 480 000
	<u>(100 675)</u>	<u>(137 896)</u>
21. DECREASE IN CASH ON HAND		
Cash balance at beginning of year	(616 844)	(700 146)
Less : Cash balance at end of year	<u>(734 177)</u>	<u>(616 844)</u>
	<u>(117 333)</u>	<u>83 302</u>

KAMMIESBERG MUNISIPALITEIT/MUNICIPALITY
AANTEKENINGE TOT DIE FINANSIËLE STATE SOOS OP 30 JUNIE 2009
NOTES TO THE FINANCIAL STATEMENTS AT 30 JUNE 2009

22. RETIREMENT BENEFITS

The retirement benefit plan is subject to the Pension Fund Act, with pensions being calculated on the final pensionable remuneration paid.

23. POST BALANCESHEET EVENT

A forensic audit has been performed on certain sub division of stands in Hondeklip Baai. The outcome of the audit is still outstanding.

AANHANGSEL A/APPENDIX A

KAMMIESBERG MUNISIPALITEIT/MUNICIPALITY

Opgehoopte Fondse, Trustfondse, Reserwes en Voorsienings vir die jaar geëindig 30 Junie 2009

Accumulated Funds, Trust funds, Reserves and Provisions for the year ended 30 June 2009

	Saldo op/ Balance 30/6/2008	Bydraes Gedurende die jaar/ Contributions	Rente op beleggings/ Interest Received	Ander Inkomste/ Other Revenue	Uitgawes gedurende die jaar Expenditure	Saldo op/ Balance 30/6/2009
	R	R	R	R	R	R
STATUTERE FONDS/STATUTORY FUNDS						
Wentelfonds/Revolving Fund	1 992 171	-	-	-	-	1 992 171
TRUST FONDS/TRUST FUNDS						
Biblioteek Opgradering/Library Upgrading	190 000	-	-	-	-	190 000
Droogte Verligting/Drough Relief	54 575	-	-	-	-	54 575
EPWP Project	145 262	-	-	-	-	145 262
Kamassies Waternetwerk/Waternetwerk	348 423	-	-	-	-	348 423
Kheis Creche	20 826	-	-	-	-	20 826
Garies / Kheis Pipeline/Pyplyn	12 423	-	-	-	-	12 423
Diamant Trust Fonds/Diamond Trust Fund	254 594	-	-	-	-	254 594
Uitvasering van Emmerstelsel/Bucket Eradication	274 858	-	-	-	-	274 858
EPWP Project Hondeklipbaai	160 340	-	-	-	-	160 340
Groenrivier Ontwikkeling Fonds/Development Fund	1 704 783	-	-	-	-	1 704 783
	3 166 083	-	-	-	-	3 166 083
RESERWES/RESERVES						
Leave reserve	590 757				-49 247	541 510

AANHANGSEL B/APPENDIX B

KAMMIESBERG MUNISIPALITEIT/ MUNICIPALITY

Eksterne Lenings en Interne Voorskotte vir die jaar geëindig 30 Junie 2009

External Loans and Internal Advances for the year ended 30 June 2009

	Rate %	Period	Amount	Redemption Date	Balance 30/6/2008 R	Received R	Redeemed or written off R	Balance 30/6/2009 R
EXTERNAL LOANS								
DBSA Loans								
Garies Sewerage				#####	1 418 430	-	0	1 418 430
TOTAL					<u>1 418 430</u>	<u>-</u>	<u>0</u>	<u>1 418 430</u>

Approval has been received from the MEC of Local Government that no contributions and interest will be charged against the revolving fund.

AANHANGSEL C / APPENDIX C

KAMMIESBERG MUNISIPALITEIT/MUNICIPALITY
 Ontleding van Vaste Bates vir die jaar geëindig 30 Junie 2009
 Analysis of Fixed Assets for the year ended 30 June 2009

Expenditure 2008	Services	Budget 2007/2008	Balance at 30/6/2008	Expenditure 2008/2009	Written off, transferred or redeemed during the year R	Balance 30/6/2009
R		R	R	R		R
665 949	Belasting en Algemene Dienste/Rates and General Services	-	19 584 808	169 576	-	19 754 383
665 949	Gemeenskap Dienste/Community Services	-	8 838 239	87 369	-	8 925 608
-	Munisipale Bestuurder/Municipal Manager	-	1 147 178	-	-	1 147 178
-	Raads Algemene Uitgawes/Council General Expenses	-	3 365	-	-	3 365
-	Geboue/Buildings	-	5 448 215	-	-	5 448 215
30 000	Kantoor meubels & Toerusting/Office furniture & equipment	-	383 952	-	-	383 952
534 694	Voertuie & torusting/Vehicles and equipment	-	1 361 508	-	-	1 361 508
-	Hoof Finansies/Chief Financial Officer	-	230 745	-	-	230 745
-	Brandweer/Fire Fighting	-	784	-	-	784
-	Sport Fasiliteite/Sport Facilities	-	95 462	87 369	-	182 831
101 255	Paaie en Strate/Roads and Streets	-	101 255	-	-	101 255
-	Begraafplaas/Cemetery	-	668	-	-	668
-	Karavaan Park/Caravan Park	-	65 108	-	-	65 108
-	Gesubsidieerde Dienste/Subsidised Services	-	28 069	82 206	-	110 275
-	Biblioteek/Library	-	9 323	82 206	-	91 529
-	Verkeer/Traffic	-	18 746	-	-	18 746
2 647 047	Ekonomiese Dienste/Economical Services	-	10 718 500	-	-	10 718 500
-	Riool/Cleansing	-	1 736 628	-	-	1 736 628
2 647 047	Reininging/Sewerage	-	8 981 872	-	-	8 981 872
-	BEHUISING DIENSTE/HOUSING SERVICES	-	2 054 318	-	-	2 054 318
-	Behuising/Housing	-	2 054 318	-	-	2 054 318
715 596	HANDELSDIENSTE/TRADING SERVICES	-	6 430 669	2 157 926	-	8 588 595
-	Elektrisiteit/Electricity	-	3 330 758	636 829	-	3 967 587
715 596	Water/Water	-	3 099 911	1 521 097	-	4 621 008
1 381 545	TOTALE VASTE BATES/TOTAL FIXED ASSETS	-	28 069 795	2 327 502	-	30 397 296
LESS: LOANS REDEEMED AND OTHER CAPITAL RECEIPTS/ MIN LENINGS GEDELG EN						
KAPITAALONTVANGSTES			25 471 387	2 327 502	-	27 798 889
Lenings gedeld en lenings terugbetaal/Loans Redeemed and Advances repaid			7 007 407	-	-	7 007 407
Bydrae uit bedryfsinkomste/Contribution from operating income			696 177	-	-	696 177
Skenkings en Subsidies/Grants and Subsidies			17 767 803	2 327 502	-	20 095 305
Publieke Bydraes/Public Contributions						
NETTO VASTE BATES/NETT FIXED ASSETS			2 598 408	-	-	2 598 408

AANHANGSEL D/APPENDIX D

KAMMIESBERG MUNISIPALITEIT/MUNICIPALITY

Ontleding van Bedryfsinkomste en -Uitgawe vir die jaar geëindig 30 Junie 2009
 Analysis of Operating Income and -Expenditure for the year ended 30 June 2009

Werklik Actual 2008 R		Werklik Actual 2009 R	Begroot Budget 2009 R
5 930 311	INKOMSTE/REVENUE	10 224 712	13 994 751
5 930 311	Skenkings & Subsidies/Grants & Subsidies	10 224 712	13 994 751
10 159 923.00	BEDRYFSINKOMSTE/OPERATING INCOME	9 997 658	7 139 541
2 376 065	Erf Belasting/Assessment Rates/	2 287 834	939 766
1 902 925	Elektrisiteit/Electricity	2 200 247	1 484 090
1 805 263	Water/Water	1 541 732	2 172 077
	Sanitation/Sanitasie	1 657 392	1 443 840
4 075 670	Ander Handels dienste/Other service charges	2 310 453	1 099 768
16 090 234		20 222 370	21 134 292
UITGAWES/EXPENDITURE			
7 086 476	Salarisse, Lone en Salaries, wages and Allowances	8 255 694	9 156 237
12 329 009	Algemene Uitgawes/General Expenses	6 383 851	8 116 644
2 661 661	Aankoop van elektrisiteit/Purchase of electricity	2 126 624	2 350 000
391 945	Aankoop van water/Purchase of water	109 599	300 000
9 275 403	Ander algemen uitgawes/Other general expenses	4 147 629	5 466 644
1 163 084	Herstel en Onderhoud/Repairs and Maintenance	402 373	1 408 000
0	Kapitaal onkoste/Capital Charges		40 000.00
0	Bydrae tot vaste bates/Contribution to fixed assets	2 327 501.75	6 600 751.00
0	Bydrae tot fondse/Contribution to funds		2 787 281.00
20 578 569	Brutto Uitgawes/Gross Expenditure	17 369 420	28 108 913
0	Less: Amounts charged out	-	
20 578 569	Netto Uitgawes/Net Expenditure	17 369 420	28 108 913
(4 488 335)	OORSKOT/(TEKORT)/SURPLUS/(DEFICIT)	2 852 950	(6 974 621)

AANHANGSEL E/APPENDIX E

KAMMIESBERG MUNISIPALITEIT/MUNICIPALITY
GEDETAILEERDE INKOMSTESTAAT VIR DIE JAAR GEËINDIG 30 JUNIE 2009
DETAILED INCOME STATEMENT FOR THE YEAR ENDED 30 JUNIE 2009

Actual Income	Actual Expenditure	Surplus/ (Deficit)		Actual Income	Actual Expenditure	Surplus/ (Deficit)	Budget Surplus/ (Deficit)
2008 R	2008 R	2008 R		2009 R	2009 R	2009 R	2009 R
12 084 343	14 312 781	(2 228 438)	Belasting en Algemene Dienste/Rates and General Services	16 014 589	12 092 800	3 921 789	(5 138 460)
10 322 467	10 700 766	(378 299)	Gemeenskap Dienste/Community Services	14 136 860	10 020 543	4 116 317	(2 648 648)
-	787 338	(787 338)	Munisipale Bestuurder/Municipal Manager	-	860 597	(860 597)	(933 965)
-	1 291 246	(1 291 246)	Raads Algemene Uitgawes/Council General Expenses	-	1 485 287	(1 485 287)	(1 625 177)
53 673.00	1 847 615	(1 793 942)	Administrasie/Administration	102 610	1 993 797	(1 891 187)	(1 966 248)
264 263	1 198 925	(934 662)	Tegniese Dienste/Technical Services	1 205 001	1 003 249	201 753	(518 310)
9 991 745	5 214 287	4 777 458	Hoof Finansies/Chief Financial Officer	10 777 088	4 276 649	6 500 439	2 935 084
12 786	14 740	(1 954)	Begraafplaas/Cemetery	2 909	0	2 909	21 000
-	181 037.43	(181 037)	Sport en Rekreasie/Sport and recreation	2 049 251	87 369	1 961 882	(10 000)
-	165 577.00	(165 577)	Ekonomiese Dienste/Economical Services	-	313 594	(313 594)	(551 032)
0	0		Gesubsidieerde Dienste/Subsidised Services	-	-	-	
-	-	-		-	-	-	
1 761 876	3 612 015	(1 850 139)	Ekonomiese Dienste/Economic Services	1 877 729	2 072 258	(194 528)	(2 489 812)
1 706 048	3 416 410	(1 710 362)	Sanitasie & Reiniging/Sanitation and sewerage	1 829 906	2 004 879	(174 973)	(212 812)
27 933	61 438	(33 505)	Karavaan Park/Caravan Park	26 978	13 604.24	13 373	70 000
27 895	134 167	(106 272)	Meent Grond/Commonage Land	20 846	53 774.70	(32 929)	(2 347 000)
		-				-	
4 005 891	6 265 788	(2 259 897)	HANDELS DIENSTE/TRADING SERVICES	4 207 781	5 276 620	(1 068 839)	(174 842)
1 912 279	3 305 713	(1 393 434)	Elektrisiteit/Electricity	2 283 188	2 922 772	(639 584)	(1 214 284)
2 093 612	2 960 075	(866 463)	Water	1 924 593	2 353 848	(429 255)	1 039 442
16 090 234	20 578 569	-4 488 335	TOTAAL/TOTAL	20 222 370	17 369 420	2 852 950	
	(4 488 335)		Appropriation for the Year			2 852 950	
	232 395		Add: Appropriations prior year			924 300	
	(4 255 940)		Net Surplus / (Deficit) for the Year			3 777 250	
			Unappropriated Surplus at the beginning of the Year			(8 380 301)	
	(4 124 361)		Unappropriated Surplus / Accumulated (Deficit) at the end of the year			(4 603 051)	
	(8 380 301)						

AANHANGSEL F/APPENDIX F

KAMMIESBERG MUNISIPALITEIT/MUNICIPALITY
STATISTIEKE VIR DIE JAAR GEËINDIG 30 JUNIE 2009
STATISTICS FOR THE YEAR ENDED 30 JUNE 2009

	2008/2009	2007/2008
Algemene statistieke/General statistics		
Bevolking/Population		8700
Aantal geregistreerde kiesers/Registered voters		4356
Oppervlakte (vierkante Km)/Area (square Km)		11765.77
Totale waardasies/Valuations:		
- Belasbaar /Taxable (R'000)		0
- Nie - belasbaar/Non-taxable (R'000)		0
- Residensieel/Residential (R'000)		0
- Kommersieel/Commercial (R'000)		0
Waarderingsdatum/Valuation date: 1 Julie 2009		
Aantal persele/Number of erven:		
Woonerwe / Residential		1664
Skole / Schools	7	7
Staat / State	5	5
Besighede / Businesses	15	15
Eiendomsbelastingkoers/Assessment rate:		
- Basies (Rand per maand)/Basic (Rand per month)		
Woonerwe / Residential		R34.83
Skole / Schools		R46.07
Staat / State		R57.30
Besighede / Businesses		R68.54
- Korting: residensieël/Discount: residential		
Aantal werknemers/Number of employees		36
Waterstatistiek/Water statistics		
KL gepomp/KL pumped		
KL verkoop/KL sold		
KL verlore gegaan met verspreiding/KL distribution loss		
Persentasie verlies met verspreiding/Presentation loss with distribution		
Koste per KL verkoop/Cost per KL sold		
Inkomste per KL verkoop/Income per KL sold		